



2017

HENRY COUNTY TAX COMMISSIONER'S ANNUAL REPORT

DAVID CURRY, TAX COMMISSIONER

HENRY COUNTY • GEORGIA



STATE OF THE OFFICE



Every organization has three elements: People, Systems and Culture. However, successful organizations work to integrate four critical capacities to achieve maximum efficiency: Financial (Stakeholder Expectations), Customer (Customer Expectations), Internal Process (Processes to excel in satisfying both Customers and Stakeholders) and Learning (Steps needed for Process Improvement). Through our Office's intense and diligent efforts and aligning those efforts with our Mission, Vision and Values, we continually strive to not only meet your expectations in all of these capacities, but to exceed those expectations.

Please read through this report, as these are your tax dollars at work for you. We as an organization are steadfast in our determination to be as efficient and effective as possible. Performance Excellence is our goal.

As an aside, January 1, 2017 marked the beginning of my third term of office as Henry County Tax Commissioner and for that I want to thank you. It continues to be an honor and privilege to serve you. If I can ever be of assistance to you or your family, please do not hesitate to reach out to me.

Greetings,

Thank you for taking time to read through our Annual Report. This report represents a snapshot of all the work we began in the Tax Commissioner's Office more than eight years ago with a special emphasis on Fiscal Year 2017. The intent of the report is to give you, the citizen, an idea of where we are in our processes and how we are working to continually improve.

Sincerely,

David Curry
Tax Commissioner

TABLE OF CONTENTS

3 Purpose, Vision, Mission,
Goals and Accomplishments

4 Athletic Accomplishments

5 Department of Motor
Vehicles

9 Our Mission

10 Business Profile:
Bellamy Strickland

11 Department of Property Tax

18 Hotel/Motel Tax

19 Occupational Tax

21 Important Dates

22 Locations & Hours

Henry County Fun Facts

Compiled by Henry County Historian, Gene Morris, Jr.

- Henry County originally was much larger than it is today; including all or part of the following present day counties: Henry, Fulton, DeKalb, Rockdale, Newton, Butts, Spalding, Clayton and Fayette. The county reached from near Sandy Springs in the north to near Indian Springs in the south. It also extended from west of Fayetteville to east of Covington. Henry County is known by many as “The Mother of Counties”
- The Norfolk Southern/Central of Georgia Railroad, through Hampton, follows the crest of the eastern continental divide. Rain falling to the west of the tracks flows to the Gulf of Mexico and rain falling to the east of the tracks flows to the Atlantic Ocean.
- President Lyndon Johnson’s great-grandfather Jesse Johnson lived here and he served as Sheriff and Justice of the Inferior Court of Henry County before moving to Texas.
- Martin Luther King, Sr. was born and raised on a farm near Stockbridge and preached his first sermon at Floyd Chapel Baptist Church in Stockbridge.
- James Weldon Johnson; one of the founders of the NAACP and author of “Lift Every Voice and Sing”, widely known as The Black National Anthem, spent the summer of 1891 teaching in rural Henry County. In his autobiography he credits the preachers of Henry County with inspiring his later songs, prose, and poetry with the poetic beauty of their sermons.
- A terrible tornado on Christmas Eve night in 1964 destroyed Mount Carmel Methodist Church, Springfield Baptist Church, several houses, many barns and damaged Shingleroof Campground.
- The Boll Weevil Depression devastated the economy of Henry County in the 1920’s and 30’s. Between 1920 and 1940 Henry County lost 25% of its population.



PURPOSE

The Henry County Tax Commissioner, as a duly elected constitutional officer, is responsible for billing, collecting and disbursing all monies levied as taxes for the County, School System, Water and Sewerage Authority and City of McDonough, the State of Georgia, as well as collecting fees for the cities of Henry County.

Property taxes, motor vehicle taxes, mobile home taxes, timber taxes and heavy duty equipment taxes are collected and disbursed. Additionally, this office collects excise taxes from the sale of alcohol, distribution of alcohol, hotel/motel rentals and Occupational Tax for businesses operating within the unincorporated area of the county.

The Tax Commissioner serves as the Ex-Officio Sheriff, assuming the total responsibility for collection of delinquent taxes.

VISION

Henry County Tax Commissioner's Office:
The Premier Tax Commissioner's Office in Georgia.

MISSION

Provide Henry County citizens excellent customer service by helping them understand and meet their responsibilities while applying the tax law with integrity

ACCOMPLISHMENTS

- Completed a new website
- Implement the ability to pay with a credit card throughout Property Tax and Occupational Tax
- Maintained a 98%+ collection rate on all Property Taxes; Real and Personal
- Added personnel to phone lines to increase customer service and reduce hold time
- Decreased customer wait times in lobby
- Implemented an employee safety procedure
- Created and Published the Tax Commissioner's Annual Report by August 1
- Moved Kiosk to Department of Drivers Services - Locust Grove

GOALS

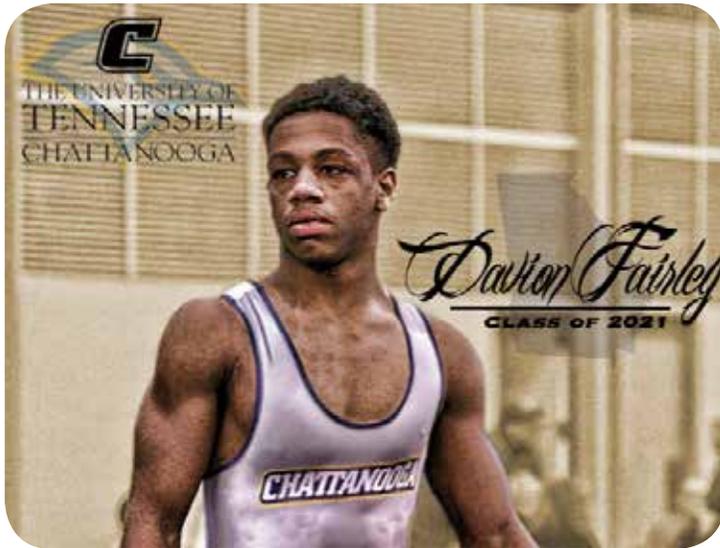
- Continue a trend that increases collection rates of all taxes
- Maintain bilingual employees to help assist citizens
- Increase public awareness of our payment options
- Making qualified residence aware of local exemptions offered

CLIENT TESTIMONIAL

Great customer service, very polite and very informative in addition to professional. - K Tolbert

Great service - K Mahoney

ATHLETIC ACCOMPLISHMENTS:



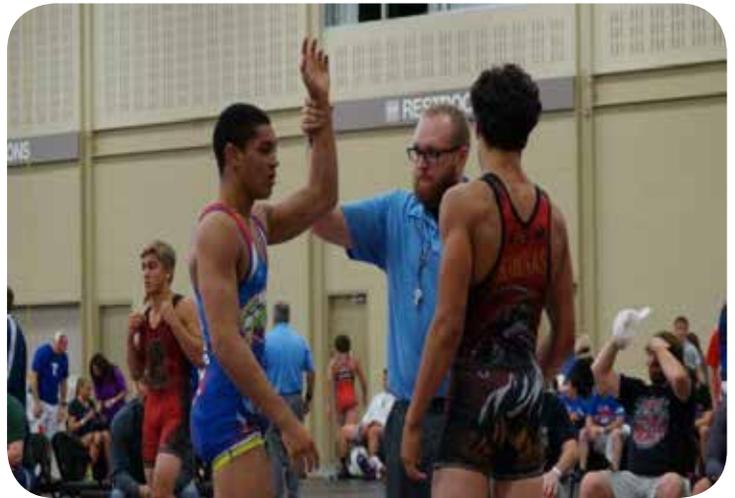
Davion Fairley is a 4x Georgia High School State qualifier placing 3rd as a Sophomore, state runner-up as a Junior and finished his Senior year as the 2017 State Champion for Union Grove High School. While wrestling for his club team “The Compound” he earned National High School Coaches Association Junior All-American honors at Virginia Beach, VA and National Junior Duals freestyle All-American honors at Tulsa, OK. He is a 2x Georgia state Freestyle and Greco Champion and represents the state as part of the Georgia National Team. Davion is a member of the National Society of High School Scholars while maintaining a 3.5 GPA. He is also part of the Union Grove Athlete Leadership council, which volunteers at area schools, Special Olympic events and provides guidance on athletic issues to UGHS leadership on ways to help improve the student-athlete experience at Union Grove. After graduation, Davion will be continuing his Academic and Athletic career at The University of Tennessee-Chattanooga where he will pursue a degree in Graphic Design with a Minor in Marketing while wrestling for Head Coach Heath Eslinger. GO MOCS!

Justin (Jay) Ruffin has wrestled for many years, all under the Union Grove umbrella. He started as a Jr. Wolverine and continued his progression through the ranks at Union Grove Middle School. He

competes frequently on the National level representing his School and his private club team, Compound Wrestling.

Ruffin is a quiet and humble young man on and off the mats. Focused, Ruffin sees every practice, every competition, as an opportunity to get better. He leads by example.

Make no mistake, during a match he is a fierce competitor. Fans in the wrestling community often make comments about how Ruffin makes “it look easy.” He has put in thousands of hours of work to reach the level of success he has seen thus far. He has traveled thousands of miles around the Country, competing in the toughest events offered. It is not easy. Ruffin is committed to his chosen sport at a level very few are willing to emulate. He has bigger goals as it relates to wrestling. Ruffin accepts the challenges ahead.



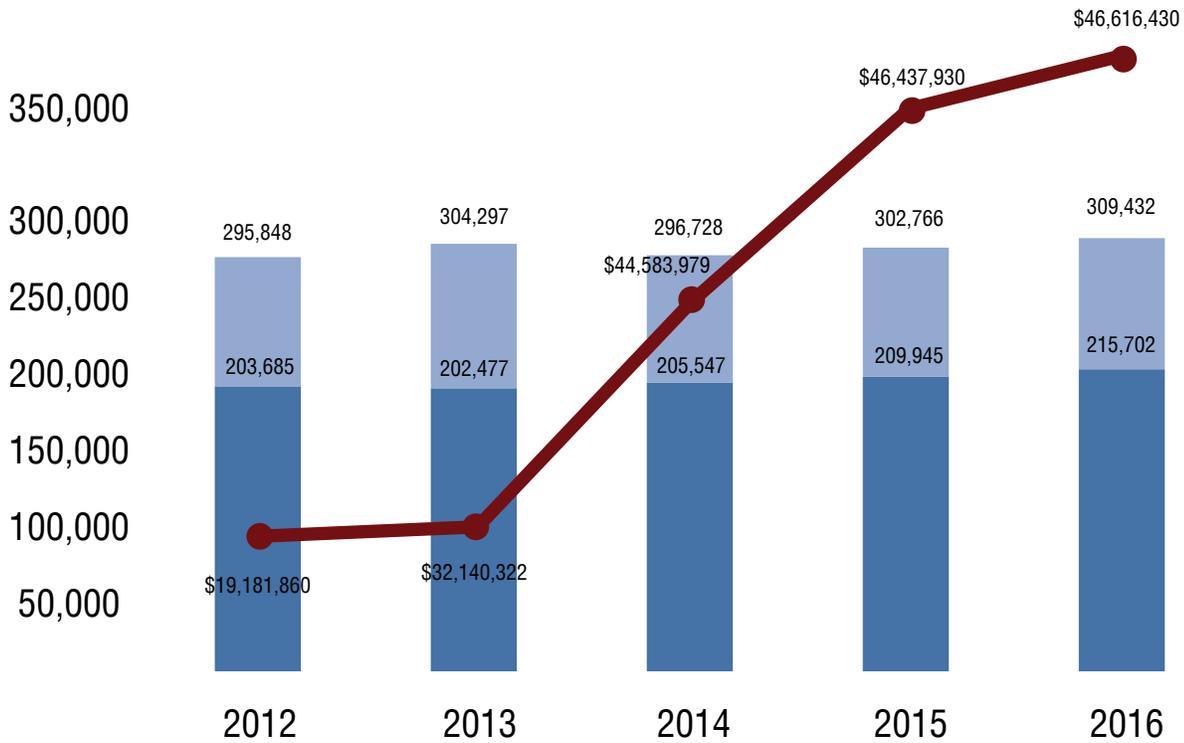
CLIENT TESTIMONIAL

Extremely professional, courteous and thoughtful - Marian P

Very helpful and detailed - Deborah



ANNUAL MOTOR VEHICLE TRANSACTIONS



ABOUT

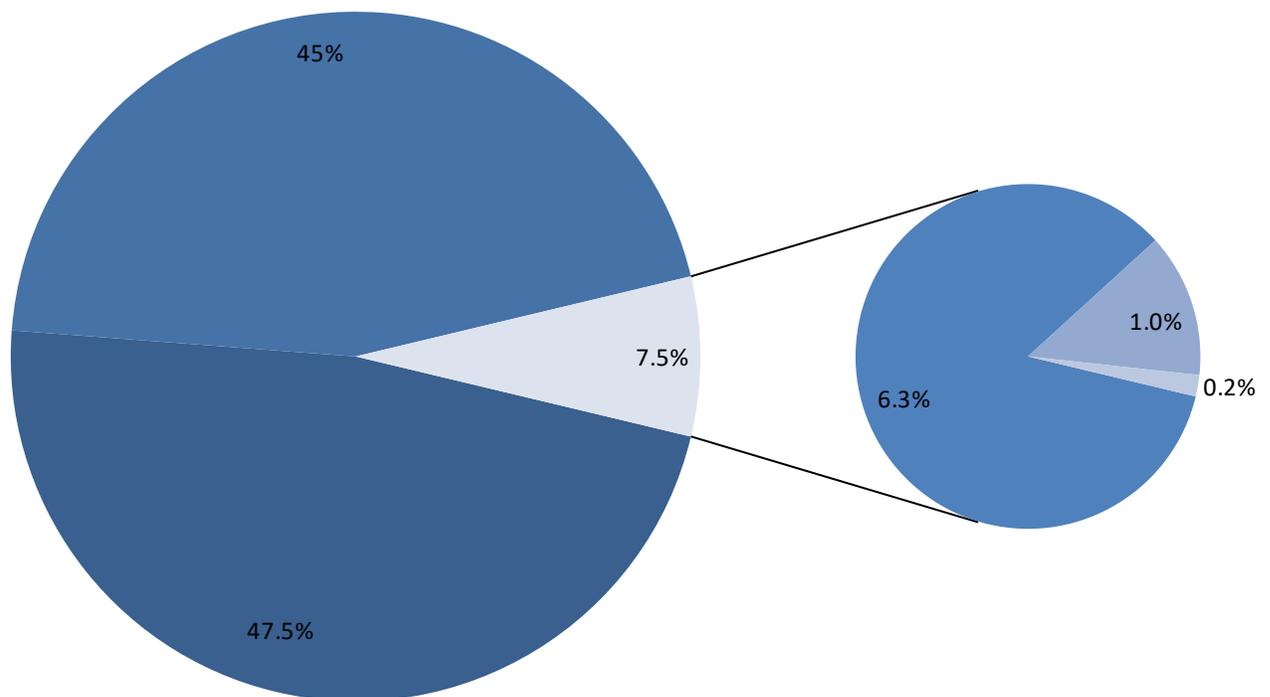
The amount of total revenue collected remained steady the third full year under TAVT. Under the TAVT system, the county collects the full amount of each TAVT transaction, although only a small portion is distributed to the county, while the remaining balance goes to the State.

■ Total motor vehicle transactions. Includes multiple services performed by clerks involving processing motor vehicle tags, titles and documents

■ Total number of transactions where tags were issued either through renewals or the issuance of new plates

■ Total Revenue Collected

PAYMENT BY LOCATION



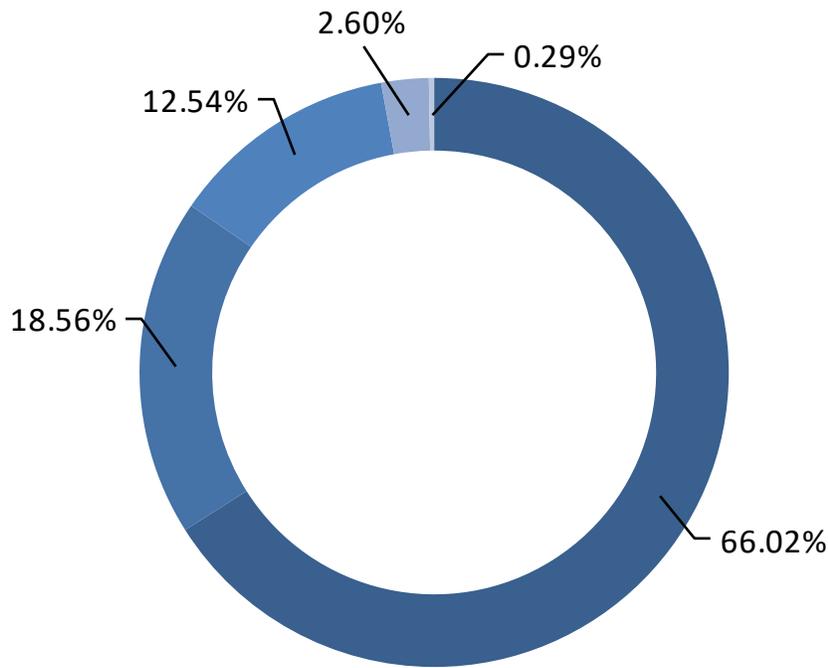
- Stockbridge
- McDonough
- Web Renewals
- Phone Renewals
- Ellenwood and Locust Grove Kiosks

ABOUT

With the addition of the county's first renewal kiosk in 2014, there are six convenient ways to renew your registration. We hope that with additional kiosks being added, taxpayers will take advantage of being able to skip the line at the office and renew their registration through the kiosks.



REGISTERED VEHICLES AS OF JUNE 2017



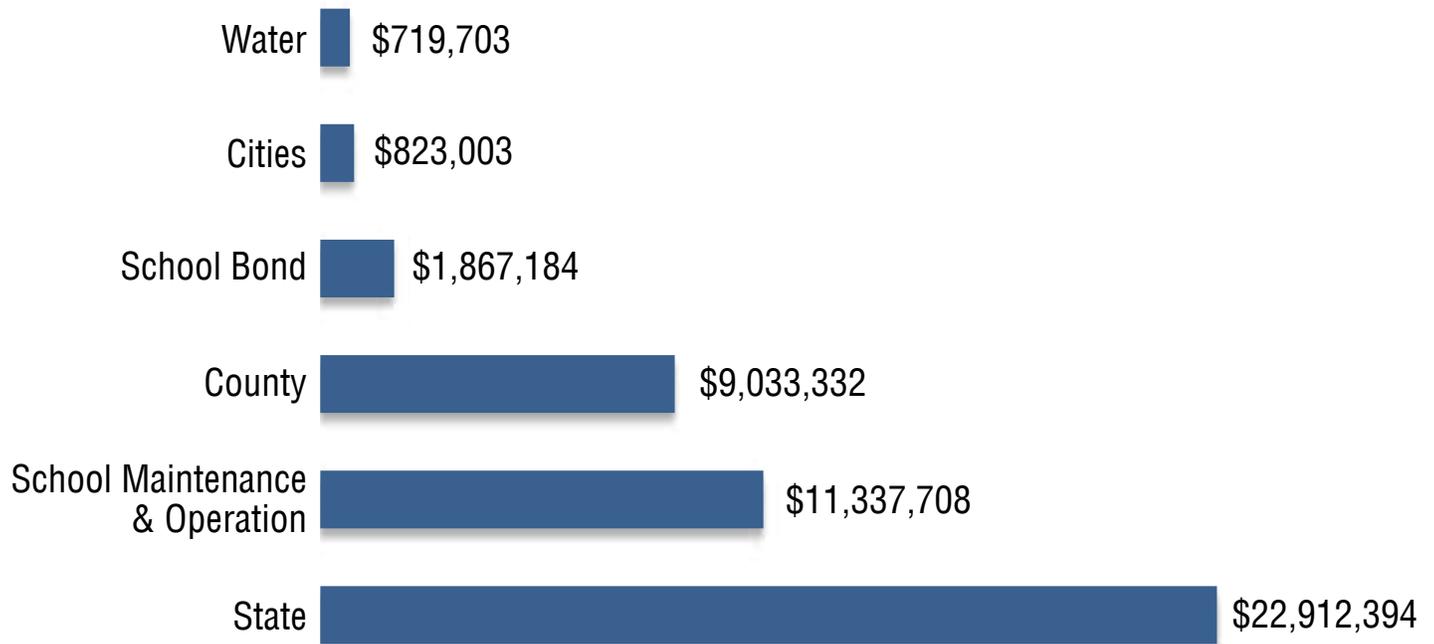
- Cars: 131,551 (65.90%)
- Trucks: 37,515 (18.79%)
- Trailers: 24,674 (12.36%)
- Motorcycles: 5,316 (2.66%)
- Buses: 572 (0.29%)

COMPARISON

Henry County registered a total of 205,787 vehicles as of June 30, 2017. In comparison, Clayton County registered 207,271 vehicles, Newton County registered 114,958 vehicles, and Spalding County registered 66,892 vehicles.

Source: Georgia Department of Revenue

MOTOR VEHICLE COLLECTION & DISTRIBUTION



CLIENT TESTIMONIAL

Great experience – John

ABOUT

Henry County distributed a total of \$46,693,326.48 in 2016, which was disbursed to each of these entities as indicated.



OUR MISSION



OFFICE OF THE
TAX COMMISSIONER

PROVIDE HENRY COUNTY
CITIZENS EXCELLENT
CUSTOMER SERVICE BY
HELPING THEM
UNDERSTAND AND
MEET THEIR
RESPONSIBILITIES WHILE
APPLYING THE TAX
LAW WITH INTEGRITY.

BUSINESS PROFILE: BELLAMY STRICKLAND - CHEVROLET BUICK GMC



Bellamy-Strickland Chevrolet Buick GMC roots run deep in Henry County. Bellamy-Strickland was created from a combination of two dealerships that began in downtown McDonough: Dixie Chevrolet and Carmichael Oldsmobile-GMC.

In the early 1900s, Dixie Chevrolet operated on the square in McDonough in what is now known as the Chafin Building. The sales team was on the first floor and vehicles were lifted to the second floor via an elevator (the shaft is still visible) for service! Later Mr. L.P. McKibben owned and operated Dixie Chevrolet from a location on Highway 155 North in McDonough. Mr. McKibben sold the dealership to a gentleman from Massachusetts who was anxious to move it closer to the interstate (our present location) in hopes of capturing more customers. I-75 had been completed in the early 70s and the popular belief was that being located near the “new Interstate” would mean instant success. Unfortunately, due to a variety of reasons, the business failed in spite of its location.

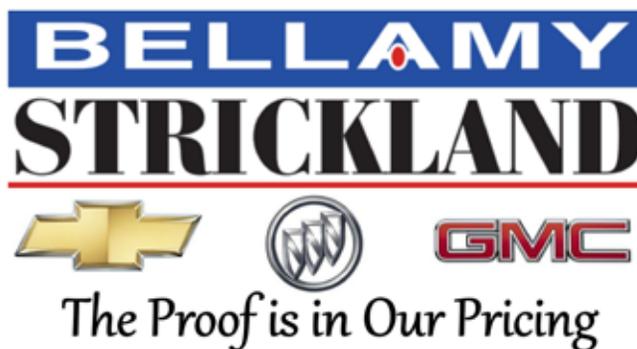
The Carmichaels, an old and well respected Henry County family, owned and operated Carmichael Oldsmobile-GMC in McDonough, across from Snapper Lawn Mower, since the late 1920s. Carmichael Oldsmobile-GMC changed hands and was later

purchased by Bellamy-Strickland in 1994.

Clifford and Otis Bellamy, owners and operators of Bellamy Bros. Construction Co. Inc., purchased the dealership from the bank in 1981. During the mid-1980s the dealership enjoyed robust growth; however, the economic downturn of 1991 adversely affected the business. William Strickland came on board in 1991 and is still the owner/operator today. Under William’s leadership, the dealership has continued to grow adding Pontiac in 1997 and later Buick. In 2008, Isuzu Commercial Trucks was added

Today we proudly employ 190 full and part time team members. Our people live by the motto, “these are our customers and our future depends on their complete satisfaction”. In addition to new and used car sales and service, we have one of the largest collision centers in South Atlanta, supported by our premier parts department. Our focus is customer service and satisfaction....we are proud to serve the retail customer making a single purchase as well as the commercial customer making a fleet purchase!

We have enjoyed doing business in Henry County and have come to think of our customers and employees as family. We are proud to be a part of this community. Thank you for your continued loyalty and support.



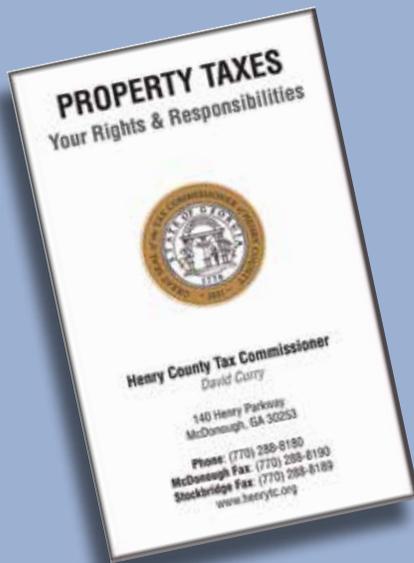
**POST OFFICE BOX 151 · 145 INDUSTRIAL BOULEVARD · MCDONOUGH, GEORGIA 30253
(770) 954-3000 · 1-800-535-5229 · FAX (770) 957-8605 · WWW.BELLAMYSTRICKLAND.COM**



HOMESTEAD EXEMPTIONS

The Tax Commissioner annually mails new homeowners a booklet that contains important tax information about the following:

- Local and state homestead exemptions
- Preferential and conservation exemptions
- Information about other types of property



EXEMPTION AMOUNTS AND CODES

Code	Age	Exemption Amount	
L1		\$15,000 \$4,000 \$0	County School M&O School Bond, Water
L2	62	\$20,000 \$15,000 \$0	School M&O, School Bond County Water
L3	65	\$80,000 \$15,000	School M&O, School Bond County, Water
L6	68	\$120,000 \$15,000	School M&O, School Bond County, Water
L9	70	FULL \$15,000	School M&O, School Bond County, Water
L12	Totally Disabled (Under 65)	\$50,000 \$15,000 \$0	School M&O, School Bond County Water
L16	Veterans Disabled (Under 65)	\$77,307 \$77,307	School M&O, School Bond County, Water & City
L17	Veterans Disabled	65 \$80,000 \$77,307	School M&O, School Bond City, County, Water
L18	Veterans Disabled	68 \$120,000 \$77,307	School M&O, School Bond City, County, Water
L19	Veterans Disabled	70 FULL \$77,307	School M&O, School Bond City, County, Water
SS	Surviving Spouse (Of Service Member killed in action)	\$77,307 \$77,307	School M&O, School Bond City, Water & City
S6	Surviving Spouse (Of Peace Officer or Firefighter killed in line of duty)	FULL	County, School & Water

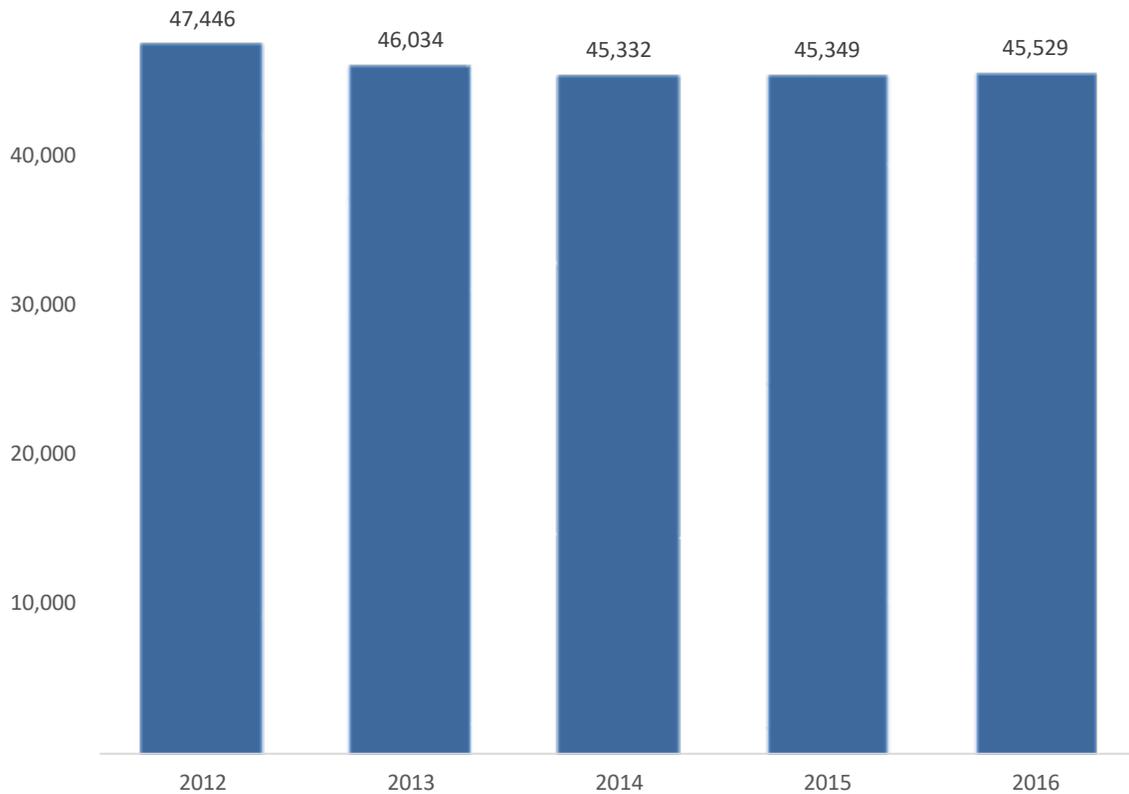
**NO EXEMPTIONS ALLOWED FOR CITY TAXES WITH THE EXCEPTION OF L16 –L19 VETERANS DISABLED AND SURVIVING SPOUSE

CLIENT TESTIMONIAL

Excellent customer service, very professional - P Knight

Very helpful informative and service with a smile – G Davis

HOMESTEAD EXEMPTIONS



ABOUT

Homestead exemptions are available to Henry County residents depending upon your eligibility. The Henry County Tax Commissioner's office assists residents with determining which exemption will give them the best benefit. Application must be made in order to receive an exemption. While applications are accepted year round, the deadline for filing homestead exemption for the current tax year is April 1st.

Chart represents total number of exemptions.

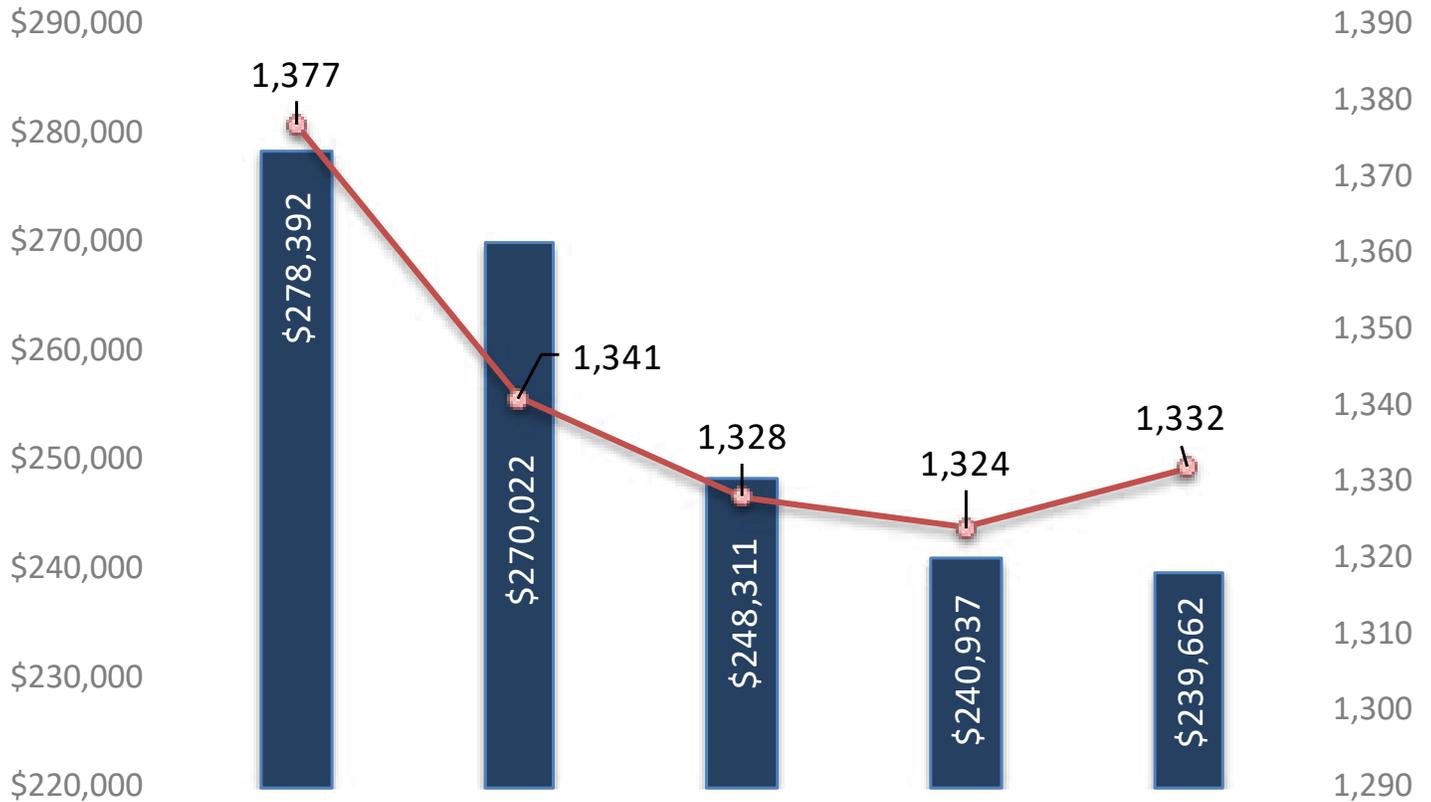
CLIENT TESTIMONIAL

Friendly and knowledgeable - T Hardy

Amazing Sweet staff - R Ergle



MOBILE HOMES IN PARKS



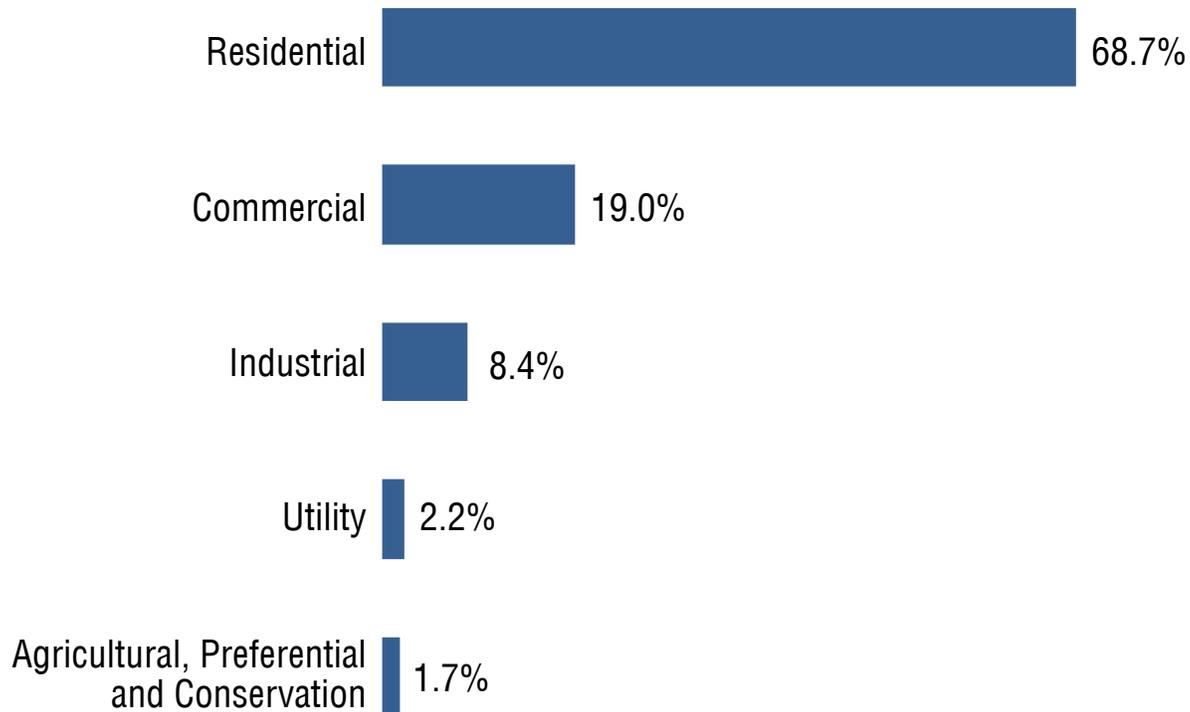
ABOUT

Mobile homes located on property where the mobile home owners do not own the land are categorized as personal property. When the mobile home owners own the land and the mobile home, they are categorized as real property or residential.

SOURCE: Henry County Tax Assessor, Annual Tax Digest and Thomson-Reuters.

- Total amount of taxes collected
- Total number of mobile homes located within parks

PARCEL CATEGORIES



CLIENT TESTIMONIAL

Very nice and helpful - H Deborah

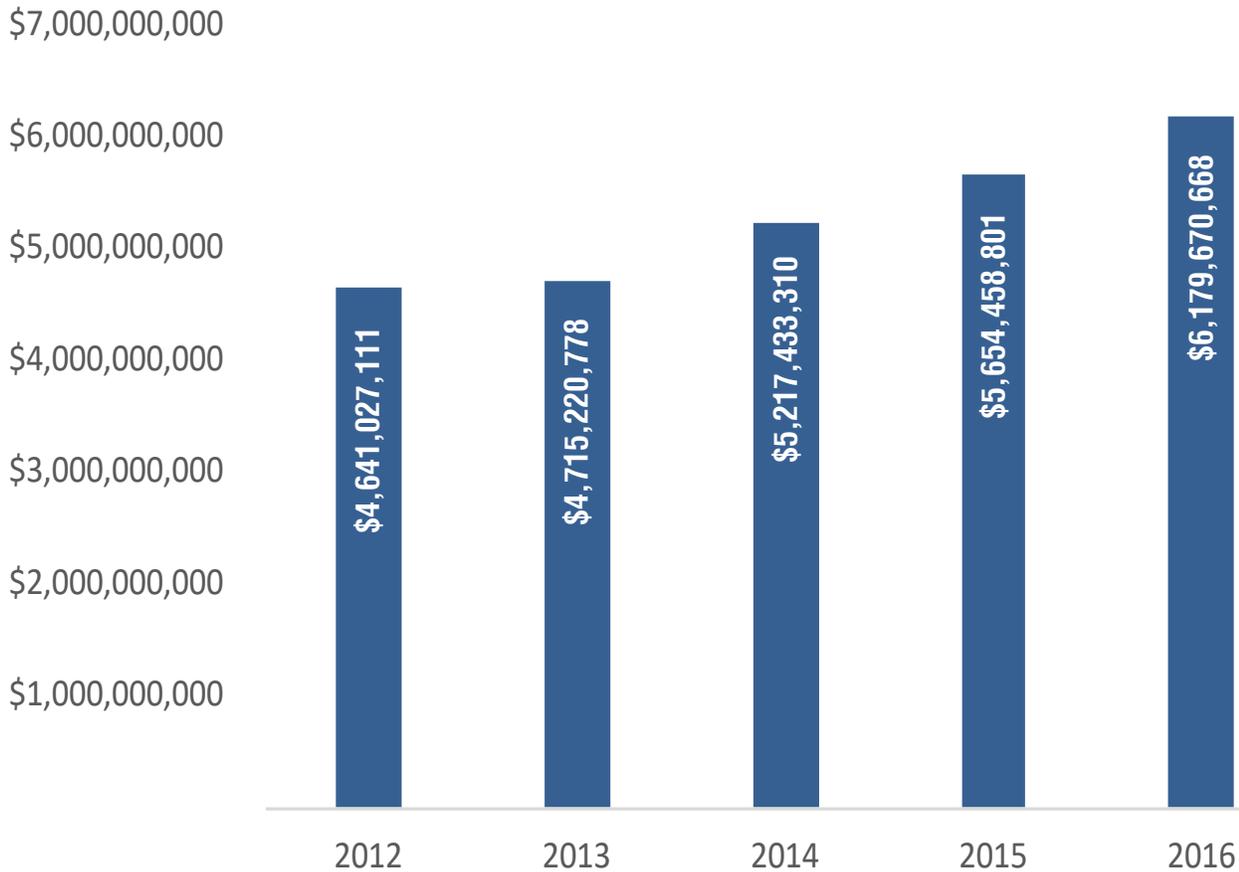
Great and professional service - I Watson

Figures listed above are from the 2016 tax digest year. Properties not considered residential are categorized as either commercial, industrial, utility, agricultural, conservation, or preferential. The figures above reflect the percentage of the total digest value by categories.

Source: 2016 Tax Digest



NET ASSESSED PROPERTY VALUES



ABOUT

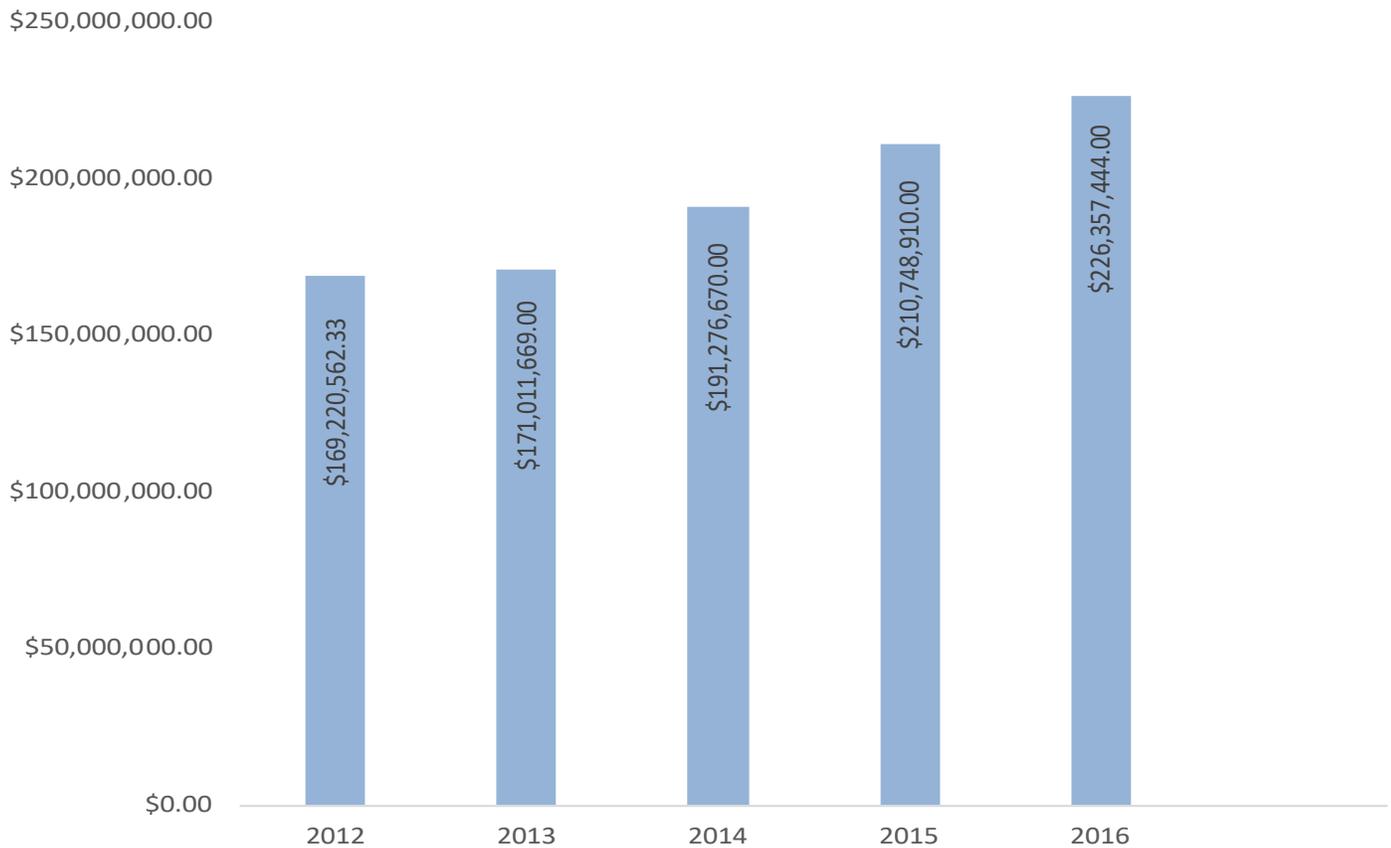
This five year history reflects 40 percent net assessed values of property (real, personal, motor vehicle, etc.) less exemptions. The purpose is to show the trend of net values.

SOURCE: Henry County Tax Assessor

CLIENT TESTIMONIAL

Absolutely 100% satisfied with service - Anonymous

REAL AND PERSONAL PROPERTY TAX LEVIED



CLIENT TESTIMONIAL

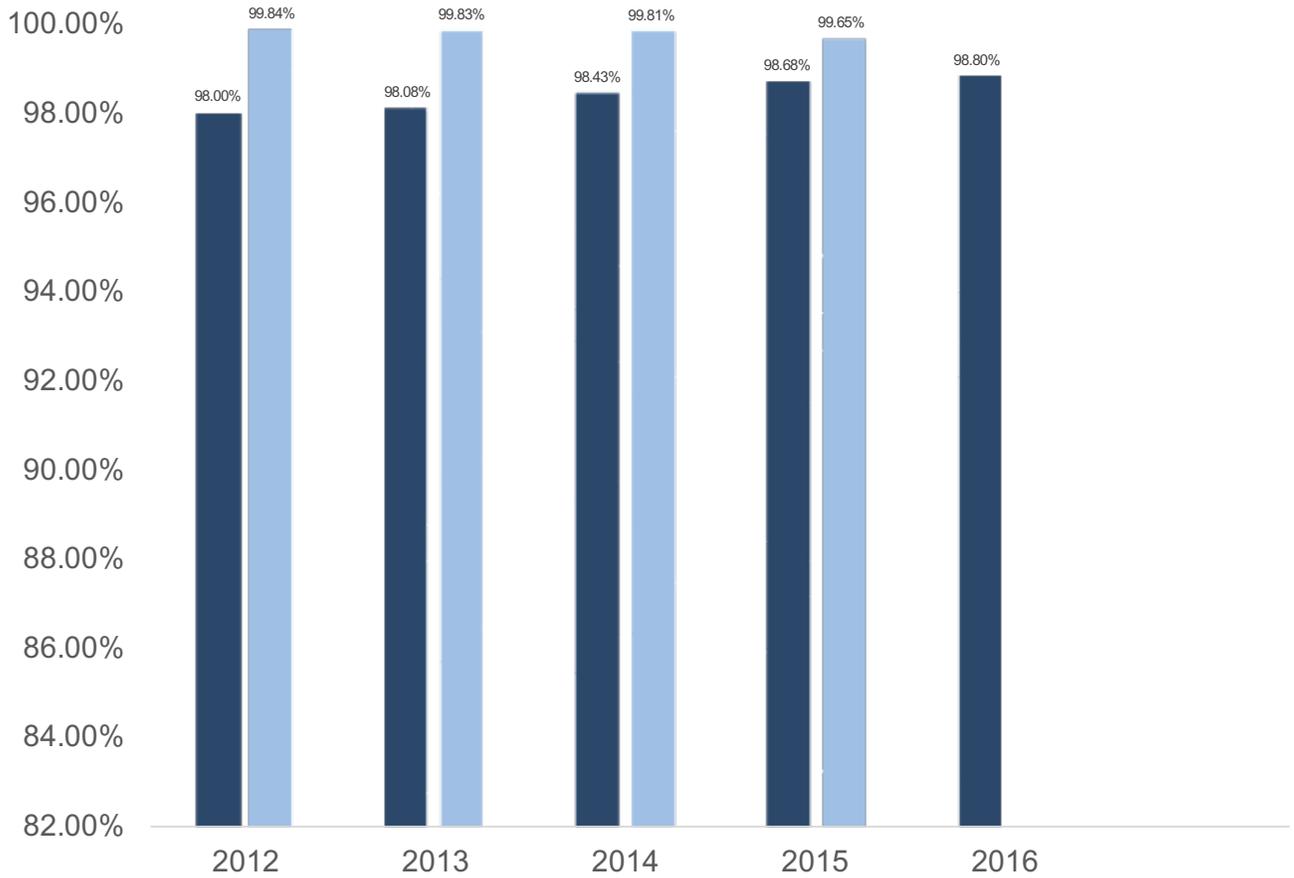
Very friendly and Professional - Y Warren

ABOUT

The tax digest is presented annually to the Georgia Department of Revenue for approval before tax bills are created. This year, the original digest was \$227,730,138. The adjusted receivable amount was \$226,357,444.



PROPERTY TAX COLLECTION RATE

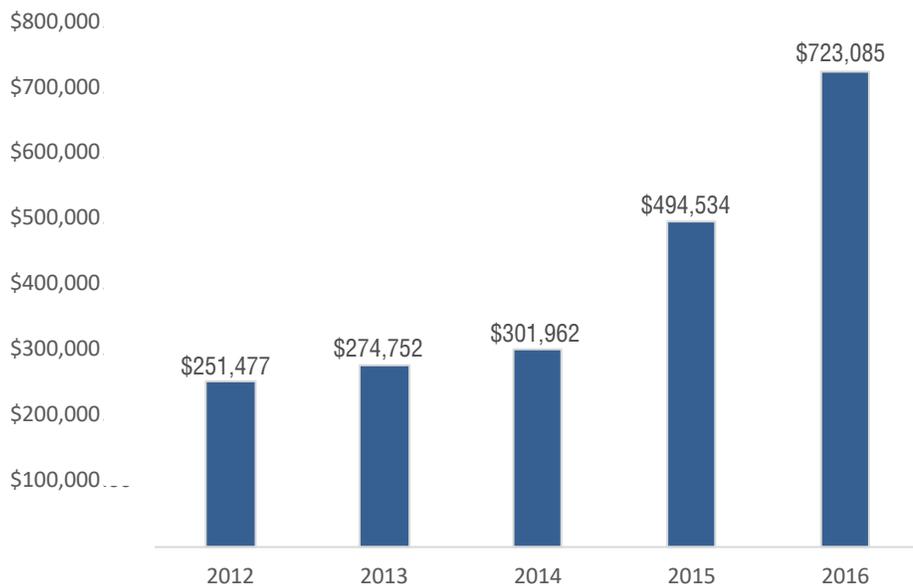


ABOUT

Over the past five years, current year collection rates have consistently increased. Collection of delinquent tax years continues to increase as well.

-  Amount collected as of June 30, 2017
-  Amount collected at fiscal year end

HOTEL/MOTEL TAX



ABOUT

The hotel/motel tax is a levy on public accommodations, charges for promotion of tourism, conventions and trade shows. Amounts collected are based upon reports submitted by hotels and motels located in unincorporated Henry County each year.

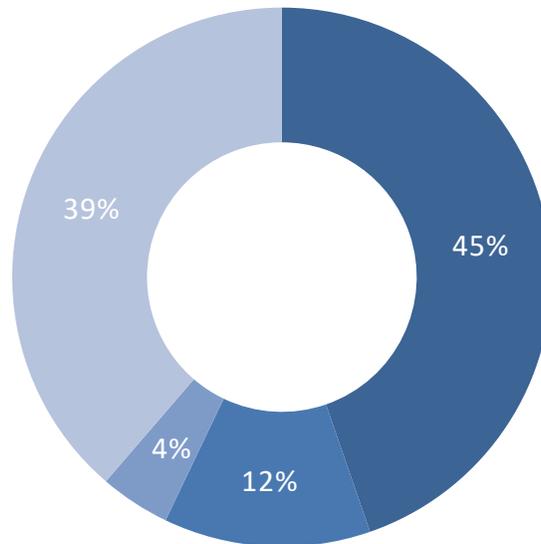
TOURISM

Henry County continues to see positive tax related benefits from the tourism and hospitality industries. Specifically, hotels generate sales taxes and accommodations taxes (commonly known as hotel-motel taxes), which are used by governments to fund operations that would otherwise be funded by ad valorem taxes. Revenue in 2016 from the unincorporated Henry County hotels/motel tax increased by 46 percent!

While it is impossible to exactly quantify, the hospitality industry's best estimates indicate that the average Henry County property owner benefited by a significant reduction in ad valorem taxes due to these activities. In addition, these same sources generated several hundred thousand dollars of funds that were used exclusively to promote tourism in Henry County and its component cities. In addition to the direct jobs created by these activities, tourism and hospitality plays an important role in the tax structure of Henry County.



OCCUPATIONAL TAX & ALCOHOL LICENSES



ABOUT

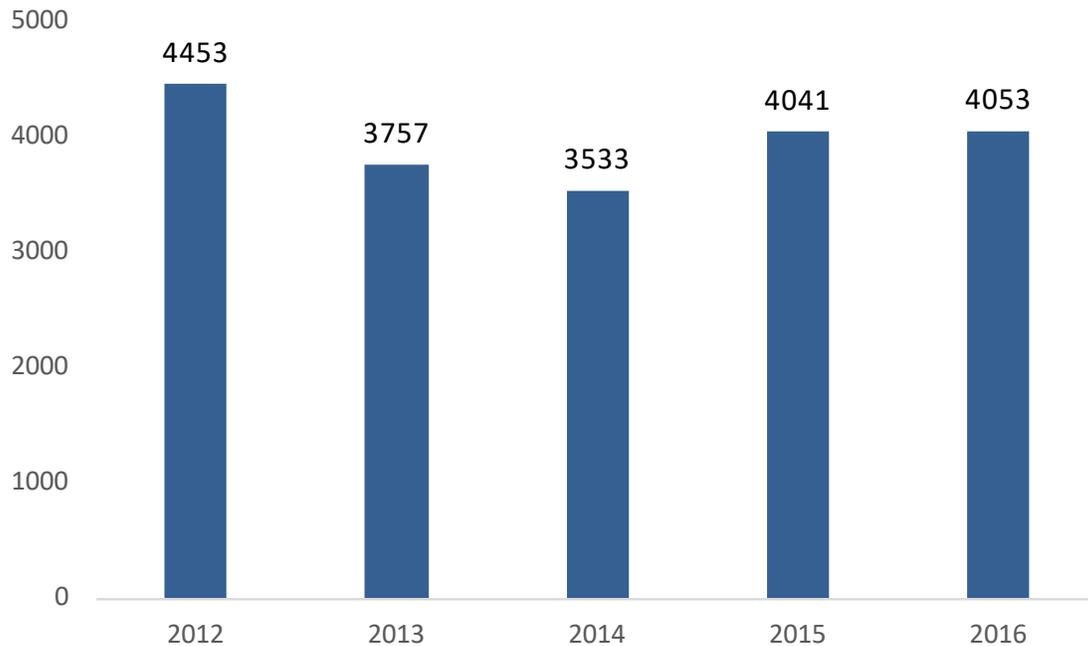
Alcohol Licenses are issued upon approval by the county to any person wishing to obtain a retail license for the sale of alcohol beverages. A three percent excise tax is collected on distilled spirits sold by the drink. Wholesale fees are an excise tax levied on any person/business who sells beer, wine, or distilled spirits to retail dealers or wholesale dealers.

- Occupational Tax Certificates: \$1,104,809.53
- Alcohol: \$304,587.50
- 3% Excise Tax: \$103,651
- Wholesale: \$950,056

CLIENT TESTIMONIAL

Very polite, helpful and welcoming - Dayle

OCCUPATIONAL TAX CERTIFICATES ISSUED



ABOUT

Occupational tax certificates are issued to commercial, retail and home based businesses. Fees are determined by type of business and gross receipts.

 Total number of certificates issued

CLIENT TESTIMONIAL

Very helpful, very professional, went over and above - Ison T



IMPORTANT DATES

MOTOR VEHICLE REGISTRATION DATES

- Motor vehicle registration expires at midnight on the **(first) titled owner's birthday**
- Business or enterprise registrations expire at midnight on the **last day of the month** shown on the license plate or the decal
- Leased vehicles are registered by the **lessee's** birthday

PROPERTY TAX DATES

- **January 1- April 1:** Property tax returns accepted (in the Tax Assessor's office), Applications for Freeport and special land exemptions accepted (in the Tax Assessor's office)
- **April 1:** Deadline for filing homestead exemption for the current tax year (applications are accepted year round).
- **April 1:** Personal Property Mobile Home taxes due.
- **April 21:** Assessment notices mailed by the Tax Assessor's Office.
- **September 16:** Tax bills mailed to property owners.
- **November 16:** Deadline for property tax payment.

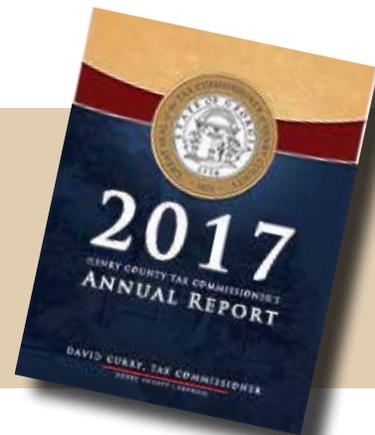
OCCUPATIONAL TAX/BUSINESS LICENSES

- **January 1:** Renewals are due

INTEREST & PENALTY DATES

- **February 17:** Liens (Fifa's) filed on delinquent Property Tax Bills
- **March 16:** 5% Penalty applied on delinquent Property Tax Bills every 120 days with a maximum of a 20% penalty.
- **April 1:** 10% Penalty on Occupational Tax renewals
- **April 2:** 10% Penalty on delinquent mobile home bills
- **November 17:** Interest begins accruing on delinquent property tax bills

You may download the 2017 Annual Report, in electronic format, from the Henry County Tax Commissioner website:
www.henrytc.org



LOCATIONS & HOURS



MCDONOUGH OFFICE

140 Henry Parkway
McDonough, GA 30253
Tel: (770) 288-8180 • Fax: (770) 288-8190

Motor Vehicle/Tag Office Hours :

Monday and Thursday 8:00 am – 6:30 pm
Tuesday, Wednesday and Friday 8:00 am – 5:00 pm

Property Tax and Occupational Tax hours :

Monday – Friday 8:00 am – 5:00 pm



STOCKBRIDGE OFFICE

164 Burke Street
Stockbridge, GA 30281
Tel: (770) 288-8180 • Fax: (770) 288-8189

Motor Vehicle/Tag Office Hours :

Monday and Thursday 8:00 am – 6:30 pm
Tuesday, Wednesday and Friday 8:00 am – 5:00 pm

Property Tax hours:

Monday – Friday 8:00 am – 5:00 pm



KROGER - ELLENWOOD KIOSK

101 Fairview Road
Ellenwood, GA 30294

Kroger Hours :

Daily 6:00 am – 1:00 am



DEPARTMENT OF DRIVER SERVICES - KIOSK

619 Tanger Blvd
Locust Grove, GA

DDS Hours :

Tuesday - Friday 8:00 AM - 6:00 PM
Saturday 8:00 AM - 12:00 PM

2017 ANNUAL REPORT

HENRY COUNTY TAX COMMISSIONER
140 HENRY PARKWAY
MCDONOUGH, GA 30253
PH: (770) 288-8180 FAX: (770) 288-8190
WWW.HENRYTC.ORG

Layout and Design: Communications Department

